

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant : Wayne Lederer  
Serial No. : 10/723,774  
Filed : November 26, 2003  
Title : NOISE ATTENUATING HEADSET

Art Unit : 2615  
Examiner : Phylesha Larvinia Dabney  
Confirmation No.: 9660  
Notice of Allowance Date: June 4, 2007

**MAIL STOP ISSUE FEE**

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

RESPONSE TO NOTICE OF ALLOWANCE

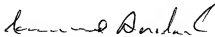
In response to the Notice of Allowance mailed June 4, 2007, enclosed is a completed issue fee transmittal form PTOL 85b. The required issue and publication fees in the amount of \$1000 are being paid concurrently herewith on the Electronic Filing System (EFS) by way of Deposit Account authorization. Please apply any additional charges or credits to our Deposit Account No. 06-1050.

COMMENTS ON REASONS FOR ALLOWANCE

The Examiner's allowance of the claims is appreciated. The Applicant submits the following comments concerning the Examiner's Reasons for Allowance cited in the Notice of Allowability. It is the subject matter of each claim as a whole that is patentable, not any particular feature recited in the claim(s). The Applicant does not concede that the reasons for allowance given by the Examiner are the only reasons that make the claims allowable and does not make any admission or concession concerning the Examiner's statement.

Respectfully submitted,

Date: 8/31/07

  
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